

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

M S D Mount Vernon (6590)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$3,400,350	\$3,920,629	\$3,755,894	10%	-4%
	11200 Middle/Junior High	\$1,595,186	\$2,109,703	\$2,114,456	33%	0%
	11300 High School	\$2,226,220	\$2,417,057	\$2,439,349	10%	1%
	11355 Academic Honors - High Ability Student Program	\$0	\$41,516	\$44,379	n/a	7%
	11410 Agriculture A	\$70,205	\$85,371	\$87,984	25%	3%
	11450 Consumer and Homemaking	\$127,906	\$44,551	\$50,012	-61%	12%
	11470 Business Education	\$48,085	\$94,572	\$89,087	85%	-6%
	11480 Industrial Education A	\$225,196	\$200,007	\$65,504	-71%	-67%
	11490 Industrial Education B	\$33,693	\$17,116	\$15,369	-54%	-10%
	11630 High School	\$0	\$85,532	\$88,265	n/a	3%
	12100 Gifted and Talented	\$61,951	\$72,873	\$71,503	15%	-2%
	12210 Mild Mental Handicap	\$230,901	\$305,849	\$296,629	28%	-3%
	12220 Moderate Mental Handicap	\$0	\$0	\$0	n/a	n/a
	12320 Multiple Handicap	\$77,134	\$0	\$0	-100%	n/a
	12350 Homebound	\$11,897	\$28,646	\$47,541	300%	66%
	12410 Emotional Handicap - Full Time	\$224,246	\$221,108	\$217,971	-3%	-1%
	12510 Communication Disorder	\$1	\$0	\$0	-100%	n/a
	12520 Compensatory	\$24,418	\$20,698	\$18,808	-23%	-9%
	12610 Learning Disability - Full Time	\$603,349	\$982,684	\$971,905	61%	-1%
	12620 Learning Disability - All Others	\$6,890	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$77,963	\$100,377	\$99,736	28%	-1%
	12810 Special Education Preschool	\$197,291	\$225,947	\$162,741	-18%	-28%
	12900 Other Special Programs	\$0	\$26,932	\$31,595	n/a	17%
	13100 Adult Basic Education	\$26,752	\$41,259	\$44,807	67%	9%
	13900 Other Adult/Continuing Ed Programs	\$917	\$1,255	\$1,588	73%	27%
	14200 Middle/Junior High	\$0	\$3,818	\$10,419	n/a	173%
	14300 High School	\$0	\$8,184	\$14,656	n/a	79%
	16100 Remediation Testing	\$73,319	\$74,398	\$74,116	1%	0%
	21520 Speech Pathology Services	\$185,250	\$212,373	\$194,872	5%	-8%
	22220 School Library	\$246,130	\$305,859	\$313,360	27%	2%
	22230 Audiovisual	\$0	\$0	\$22	n/a	n/a
	22250 Computer Assisted Instruction Services	\$150,652	\$0	\$0	-100%	n/a
	24100 Office of the Principal Services	\$976,166	\$1,026,017	\$988,761	1%	-4%
	25810 Direction of Rental Services	\$0	\$1,385	\$0	n/a	-100%
	25820 Textbooks and Repairs	\$154,966	\$225,470	\$212,928	37%	-6%
	25840 Other Textbook Rental Services	\$33	\$0	\$0	-100%	n/a
	25860 Textbooks and Workbooks	\$15,145	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$366,064	\$579,525	\$589,264	61%	2%

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	41100 Transfer Tuition	\$71,856	\$45,571	\$0	-100%	-100%
	41400 Joint Services and Supply	\$71,203	\$391,920	\$442,426	> 500%	13%
Student Academic Achievement Total		\$11,581,334	\$13,918,202	\$13,555,946	17%	-3%
Student Instructional Support						
	21120 Attendance Services	\$50,613	\$71,247	\$70,496	39%	-1%
	21220 Counseling Services	\$249,116	\$287,651	\$282,012	13%	-2%
	21340 Nurse Services	\$119,649	\$212,308	\$212,757	78%	0%
	21390 Other Health Services	\$6,510	\$3,699	\$7,867	21%	113%
	21420 Psychological Testing	\$123,466	\$109,115	\$130,066	5%	19%
	21610 Service Area Direction	\$130,212	\$273,924	\$255,872	97%	-7%
	22110 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22120 Instruction & Curriculum Development	\$10,342	\$55,871	\$20,221	96%	-64%
	22130 Instructional Staff Training Services	\$0	\$27	\$0	n/a	-100%
	22190 Instructional Staff Training Services - Other	\$1,350	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$16,754	\$18,997	\$20,755	24%	9%
	23190 Other Governing Body Services	\$5,588	\$503	\$1,312	-77%	161%
	23210 Office of the Superintendent	\$115,198	\$142,674	\$168,690	46%	18%
	23220 Community Relations	\$1,480	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$116,083	\$126,907	\$176,112	52%	39%
	24900 Other Support Services - School Admin.	\$2,601	\$0	\$0	-100%	n/a
	26450 Health Services	\$1,545	\$2,304	\$2,220	44%	-4%
Student Instructional Support Total		\$950,506	\$1,305,228	\$1,348,379	42%	3%
Overhead and Operational						
	23150 Legal Services	\$6,730	\$9,359	\$11,015	64%	18%
	23230 Staff Relations and Negotiations	\$16,609	\$6,823	\$10,144	-39%	49%
	25110 Office of the Business Manager	\$149,787	\$136,960	\$168,096	12%	23%
	25230 Receiving and Disbursing Funds	\$29,824	\$43,330	\$43,460	46%	0%
	25240 Payroll Services	\$28,943	\$37,128	\$36,118	25%	-3%
	25270 Property Accounting	\$85	\$0	\$0	-100%	n/a
	25291 Refund of Revenue	\$1,534	\$2,277	\$2,795	82%	23%
	25292 Petty Cash	\$178	\$200	\$0	-100%	-100%
	25296 Cash Change	\$1,615	\$1,182	\$1,206	-25%	2%
	25360 Rent of Buildings & Equipment	\$1,209	\$9,792	\$10,600	> 500%	8%
	25410 Service Area Direction	\$41,065	\$43,691	\$45,400	11%	4%
	25420 Maintenance of Buildings	\$1,831,991	\$2,386,650	\$2,436,035	33%	2%
	25430 Maintenance of Grounds	\$0	\$14,908	\$14,186	n/a	-5%
	25440 Maintenance of Equipment	\$406,718	\$822,907	\$984,803	142%	20%

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	25450 Vehicle Maintenance (other than buses)	\$24,042	\$15,108	\$19,705	-18%	30%
	25460 Security Services	\$1,398	\$0	\$0	-100%	n/a
	25470 Insurance (other than buses)	\$216,343	\$316,966	\$270,178	25%	-15%
	25510 Service Area Direction	\$122,498	\$100,760	\$107,278	-12%	6%
	25520 Vehicle Operation	\$288,308	\$357,912	\$423,389	47%	18%
	25530 Monitoring Services	\$48,413	\$69,795	\$85,198	76%	22%
	25540 Vehicle Servicing and Maintenance	\$74,852	\$118,460	\$133,531	78%	13%
	25550 Purchase of School Buses	\$81,978	\$324,734	\$41,058	-50%	-87%
	25560 Insurance on Buses	\$20,384	\$55,575	\$50,895	150%	-8%
	25580 Contracted Transportation Services	\$339,712	\$622,966	\$546,844	61%	-12%
	25590 Other Pupil Transportation Services	\$11,112	\$20,569	\$14,198	28%	-31%
	25591 Bus Driver Training	\$83	\$226	\$0	-100%	-100%
	25610 Service Area Direction	\$29,037	\$68,827	\$69,436	139%	1%
	25620 Food Preparation and Dispensing	\$316,151	\$322,302	\$332,370	5%	3%
	25640 Food Purchases	\$401,473	\$528,231	\$551,972	37%	4%
	25690 Other Food Services	\$46,158	\$27,833	\$33,672	-27%	21%
	26200 Planning, Research, Develop., & Evaluation	\$17,856	\$1,519	\$1,200	-93%	-21%
	26499 Other	\$0	\$3,002	\$3,952	n/a	32%
	26600 Data Processing	\$632	\$835	\$1,119	77%	34%
	32000 Community Recreation	\$5,608	\$6,662	\$6,009	7%	-10%
	33000 Civic Services	\$2,598	\$6,357	\$4,381	69%	-31%
	34000 Athletic Coaches	\$143,854	\$236,487	\$240,837	67%	2%
	49200 Scholarships	\$8,950	\$3,000	\$8,550	-4%	185%
	52200 Temporary Loans, INTEREST ON DEBT	\$164,679	\$93,240	\$78,989	-52%	-15%
Overhead and Operational Total		\$4,882,406	\$6,816,574	\$6,788,618	39%	0%
Nonoperational						
	25330 Professional Services	\$8,867	\$26,620	\$275,479	> 500%	> 500%
	25340 Educational Specifications Development	\$0	\$8,500	\$0	n/a	-100%
	25350 Building Acquisition/Construction/Improvement	\$136,059	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$20,015	\$212,921	\$449,652	> 500%	111%
	25355 Sports Facilities	\$0	\$147,597	\$102,947	n/a	-30%
	25370 Purchase of Moveable Equipment	\$2,493	\$8,884	\$36,551	> 500%	311%
	25380 Purchase of Mobile or Fixed Equipment	\$356,802	\$961,634	\$1,007,703	182%	5%
	25390 Other Facilities Acquisition & Construction	\$21,954	\$14,494	\$29,596	35%	104%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$515,742	\$400,000	n/a	-22%
	51600 Other Tax Board Approved Debt, PRINCIPAL OF DE	\$0	\$0	\$13,296	n/a	n/a
	52100 Bonds, INTEREST ON DEBT	\$0	\$182,383	\$294,985	n/a	62%
	53100 Buildings, LEASE RENTAL	\$4,141,165	\$4,092,000	\$4,092,000	-1%	0%

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1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
	53200 Equipment, LEASE RENTAL		\$0	\$27,076	\$0	n/a
Nonoperational Total		\$4,687,353	\$6,197,851	\$6,702,208	43%	8%
prorated						
	26491 PERF	\$238,466	\$297,374	\$317,722	33%	7%
	26492 Social Security	\$1,012,932	\$1,199,873	\$1,185,840	17%	-1%
	26494 Group Insurance	\$1,293,069	\$1,823,923	\$1,930,407	49%	6%
	26496 Unemployment Compensation	\$5,675	\$3,555	\$801	-86%	-77%
	26498 Severance/Early Retirement Pay	\$3,801	\$317,609	\$468,471	> 500%	47%
prorated Total		\$2,553,943	\$3,642,334	\$3,903,240	53%	7%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$13,621,095	\$16,724,333	\$16,527,511	21%	-1%	55.2%	52.5%	51.2%
Student Instructional Support	\$1,097,242	\$1,521,702	\$1,597,106	46%	5%	4.5%	4.8%	4.9%
Overhead and Operational	\$5,249,853	\$7,436,303	\$7,471,566	42%	0%	21.3%	23.3%	23.1%
Nonoperational	\$4,687,353	\$6,197,851	\$6,702,208	43%	8%	19.0%	19.4%	20.8%
Grand Total	\$24,655,542	\$31,880,189	\$32,298,391	31%	1%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	59.7%	57.2%	56.1%